

Integrated Filing (Finance) Ind AS

GPT HEALTHCARE LIMITED

General Information

Scrip code*	544131
NSE Symbol*	GPTHEALTH
MSEI Symbol*	NOTLISTED
ISIN*	INE486R01017
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	18-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	11-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Healthcare Services
Start date of board meeting	18-05-2026
Start time of board meeting	15:30:00
End date of board meeting	18-05-2026
End time of board meeting	17:00:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	23-05-2025
Indicate Company website link for updated RPT policy of the Company	https://ilshospitals.com/wp-content/uploads/2026/03/GHL-RelatedPartyTransactionPolicyAme ndedonMay23-2025.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No

[Textual Information\(1\)](#)

Text Block

Textual Information(1)	THERE IS NO SUCH CASES
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations	12,637.18	47,254.70
Other income	162.84	595.12
Total income	12,800.02	47,849.82
2 Expenses		
(a) Cost of materials consumed	2,340.14	8,979.13
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d) Employee benefit expense	2,221.27	8,436.23
(e) Finance costs	218.18	824.04
(f) Depreciation, depletion and amortisation expense	694.91	2,708.83
(g) Other Expenses		
1 Other Expenses	5,739.04	21,421.04
Total other expenses	5,739.04	21,421.04
Total expenses	11,213.54	42,369.27
3 Total profit before exceptional items and tax	1,586.48	5,480.55
4 Exceptional items	0.00	0.00
Total profit before tax	1,586.48	5,480.55
6 Tax expense		
7 Current tax	480.00	1,258.00
8 Deferred tax	(350.12)	0.50
Total tax expenses	129.88	1,258.50
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
Net Profit Loss for the period from continuing operations	1,456.60	4,222.05
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
Total profit (loss) for period	1,456.60	4,222.05
17 Other comprehensive income net of taxes	(9.37)	(12.94)
Total Comprehensive Income for the period	1,447.23	4,209.11
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid-up equity share capital	8,205.48	8,205.48
Face value of equity share capital	10.00	10.00
22 Reserves excluding revaluation reserve		18,737.32
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	1.78	5.15
Diluted earnings (loss) per share from continuing operations	1.78	5.15
ii Earnings per equity share for discontinued operations		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	1.78	5.15
Diluted earnings (loss) per share from continuing and discontinued operations	1.78	5.15
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		
27 Remarks for debt equity ratio		
28 Remarks for debt service coverage ratio		
29 Remarks for interest service coverage ratio		
30 Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement of defined benefit plan	(13.21)	(18.25)
Total Amount of items that will not be reclassified to profit and loss	(13.21)	(18.25)
2 Income tax relating to items that will not be reclassified to profit or loss	(3.84)	(5.31)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(9.37)	(12.94)

Statement of Asset and Liabilities

		Amount in (Lakhs)
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		26,544.37
Capital work-in-progress		70.72
Investment property		0.00
Goodwill		0.00
Other intangible assets		49.40
Intangible assets under development		7,631.30
Biological assets other than bearer plants		0.00
Investments accounted for using equity method		0.00
Non-current financial assets		
Non-current investments		0.00
Trade receivables, non-current		0.00
Loans, non-current		9.20
Other non-current financial assets		
1 Other non-current financial assets		1,929.35
	Total of other non-current financial assets	1,929.35
	Total non-current financial assets	1,938.55
Deferred tax assets (net)		0.00
Other non-current assets		
1 Other non-current assets		1,312.56
	Total of other non-current assets	1,312.56
	Total non-current assets	37,546.90
2 Current assets		
Inventories		1,060.09
Current financial asset		
Current investments		4,293.58
Trade receivables, current		2,028.42
Cash and cash equivalents		413.32
Bank balance other than cash and cash equivalents		34.91
Loans, current		117.28
Other current financial assets		
1 Other current financial assets		77.76
	Total of Other current financial assets	77.76
	Total current financial assets	6,965.27
Current tax assets (net)		0.00
Other current assets		
1 Other current assets		902.56
	Total of other current assets	902.56
	Total current assets	8,927.92
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	46,474.82
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		8,205.48
Other equity		18,737.32
	Total equity attributable to owners of parent	26,942.80
Non controlling interest		
	Total equity	26,942.80
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		716.39
Trade payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.00
	Total Trade payable	0.00
Other non-current financial liabilities		
1 Other non-current financial liabilities		6,950.45
	Total of other non-current financial liabilities	6,950.45
	Total non-current financial liabilities	7,666.84
Provisions, non-current		874.17
Deferred tax liabilities (net)		1,958.82
Deferred government grants, Non-current		0.00
Other non-current liabilities		
1 Other non-current liabilities		1,082.76
	Total of other non-current liabilities	1,082.76
	Total non-current liabilities	11,582.59
Current liabilities		
Current financial liabilities		
Borrowings, current		894.60
Trade payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		105.74
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		4,085.11
	Total Trade payable	4,190.85
Other current financial liabilities		
1 Other current financial liabilities		2,213.04
	Total of other current financial liabilities	2,213.04
	Total current financial liabilities	7,298.49
Other current liabilities		
1 Other current liabilities		626.08
	Total of other current liabilities	626.08
Provisions, current		24.86
Current tax liabilities (Net)		0.00
Deferred government grants, Current		0.00
	Total current liabilities	7,949.43
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	19,532.02
	Total equity and liabilities	46,474.82
Disclosure of notes on assets and liabilities		

Cash flow statement indirect

	Amount in (Lakhs)
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	5,480.55
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	824.04
Adjustments for decrease (increase) in inventories	(177.60)
Adjustments for decrease (increase) in trade receivables, current	(350.77)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	(118.93)
Adjustments for other financial assets, non-current	108.42
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	724.90
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	44.94
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	2,708.83
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(124.76)
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	443.90
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	434.09
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	(48.68)
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	128.28
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	209.91
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	3,938.39
Net cash flows from (used in) operations	9,418.94
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	1,302.84
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	8,116.10
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	97.12
Purchase of property, plant and equipment	4,181.87
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	287.33
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(927.81)
Net cash flows from (used in) investing activities	(4,725.23)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	1,396.29
Repayments of borrowings	1,116.16
Payments of lease liabilities	1,169.51
Dividends paid	2,051.37
Interest paid	202.68
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	(3,143.43)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	247.44
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	247.44
Cash and cash equivalents cash flow statement at beginning of period	165.88
Cash and cash equivalents cash flow statement at end of period	413.32

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			Yes
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Battiboi & Co. LLP	Yes	31-07-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Text Block

Textual Information(1)	Executive Chairman upto August 16, 2025
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Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							